

EXHIBIT B

DINSMORE & SHOHL LLP

*Charleston WV Cincinnati OH Columbus OH Dayton OH Frankfort KY
Lexington KY Louisville KY Morgantown WV Pittsburgh PA Wheeling WV*

Federal I.D.: 31-0263070

Elizabeth M. Lynch
Development Specialists, Inc.
6375 Riverside Drive, Suite 200
Dublin OH 43017-5045

January 20, 2011
Invoice # 2623380

Billing Attorney - Kim Martin Lewis

Client Number - 69494.1
Matter: Eastern Livestock Company, LLC

Remittance Advice

For Professional Services Rendered Through December 31, 2010:

Current Fee for Hours Worked	\$ 51,920.50
Attorney Costs	\$ 1,391.25
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Total Due for Professional Services	\$ 53,311.75
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Payment Due on Receipt

Please Return a Copy of this Remittance Advice with your Payment to:

Dinsmore and Shohl LLP
P.O. Box 640635
Cincinnati, Ohio 45264-0635

or

We accept Visa, Mastercard and American Express
Please call (513) 977-8131 to initiate credit card payment.



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Summary of Current Hours Worked

<u>Timekeeper</u>	<u>Staff Level</u>	<u>Hours</u>	
H. Toby Schisler	Partner	18.70	
Kim Martin Lewis	Partner	43.40	
Richard D. Porotsky, Jr.	Partner	1.00	
Tim J. Robinson	Partner	10.60	
John B. Persiani	Of Counsel	5.60	
Brandon M James	Associate	3.80	
Devon Merling	Associate	36.50	
Elizabeth A Arend	Associate	0.70	
Jeremy S Rogers	Associate	6.90	
Patrick D Burns	Associate	23.60	
Lisa M Geeding	Paralegal	0.40	
Total Hours / Fees		151.20	\$ 51,920.50

Summary of Current Attorney Costs Incurred

Audio Conference	\$ 55.00
Computer Legal Research/Lexis	\$ 141.96
Photocopies	\$ 314.10
Filing and Recording Fees	\$ 30.00
Local Travel Expenses	\$ 113.00
Other Travel	\$ 177.08

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Long Distance Telephone	\$ 560.11
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Total Attorney Costs	\$1,391.25
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Current Amount Due This Invoice	\$53,311.75
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Detail of Current Hours Worked

Date	Timekeeper	Hours	Description
12/06/10	KML	4.30	Numerous calls regarding the involuntary bankruptcy filed; review and revise motions to file; telephone conferences with Greenebaum; numerous emails regarding involuntary bankruptcy, cattle issues, and receivables issues.
12/06/10	TJR	4.90	Correspondence with T. Schisler, K. Lewis regarding LMA review of motion and timing of hearing on same in HCCP; telephone conference with E. Lynch regarding Superior contracts; correspondence with counsel for Heritage Feeders regarding notice of contract disaffirmance; correspondence with K. Lewis regarding involuntary petition against Eastern Livestock; review of docketed pleadings; telephone conferences with K. Lewis and DSI regarding involuntary petition; telephone conferences with C. Bowles regarding 543 motion; telephone conference with petitioning creditors' counsel, bank counsel, DSI representatives and Dinsmore & Shohl team regarding involuntary chapter 11, motion for trustee and 543 custodian motion; telephone conference with D. DuFour regarding sample contract as template for Superior; draft/revise same; telephone conference with Fifth Third and Wells Fargo counsel; follow up telephone conference with K. Lewis regarding same; telephone conferences and correspondence with D. Merling regarding emergency 543(d) motion; review/revise/finalize pleadings regarding E. Lynch's authority to operate business pending appointment of trustee/order for relief; review/comment on petitioning creditors' motion; review/revise joinder to petitioning creditors' motion.
12/06/10	HTS	0.20	Revise letter to Cattlemen's demanding information; finalize same for delivery.
12/06/10	HTS	0.40	Review and analyze motion to intervene in Hamilton County proceedings, and objection to Receiver Order.
12/06/10	HTS	0.30	Telephone conversation w/ Terry Malone regarding response to Kansas interpleader action.
12/06/10	HTS	0.20	Telephone conversation with Dan Donnellon regarding motion to intervene and objections to Receivership.
12/06/10	HTS	0.20	Telephone conversation with Kent Britt regarding status and coordination of approach to pending items associated with Eastern Livestock receivership.
12/06/10	HTS	0.40	Review and analysis of involuntary bankruptcy petition; attorney conference with Kim Lewis and Tim Robinson regarding same.
12/06/10	HTS	0.30	Follow-up telephone conversation with Kent Britt regarding effect of involuntary bankruptcy petition.
12/06/10	HTS	0.20	Prepare e-mail to counsel for involuntary bankruptcy creditors regarding copy of proposed motion and order related to distribution of proceeds.
12/06/10	HTS	0.50	Participate in telephone conference with Kim Lewis and counsel for involuntary bankruptcy petition regarding status and procedure.
12/06/10	HTS	0.30	Prepare e-mail to counsel for involuntary bankruptcy creditors regarding contact information for various parties.

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12/06/10	HTS	0.30	Attorney conference regarding procedure for addressing bankruptcy proceedings.
12/06/10	HTS	0.40	Review and analyze proposed motion by involuntary bankruptcy creditors to provide authority to Receiver; review and analyze motion by Receiver to address sale proceeds
12/06/10	DM	7.70	Research status and rights of a receiver in an involuntary bankruptcy (4.2); prepare motion to conduct cattle sales (2.4); file motion to conduct cattle sales(.2); discuss motion to conduct cattle sales with T. Robinson (.5); discuss rights of receiver in an involuntary bankruptcy with K. Lewis (.2); discuss motion to conduct cattle sales with K. Lewis (.2).
12/06/10	DM	1.60	Prepare Joinder to Custodian Motion (.5); prepare Motion for and Notice of Expedited Hearing (1.1).
12/06/10	DM	0.50	File Joinder to Custodian Motion (.1); discuss Expedited Hearing Motion with T. Robinson (.2); file Expedited Hearing Motion and Notice (.2).
12/06/10	DM	0.30	Edit Agreement regarding cattle auction.
12/06/10	JBP	0.40	Attend to issues regarding involuntary bankruptcy; telephone call with T. Robinson.
12/07/10	KML	4.80	Prepare for and participate in emergency hearing; review and respond to numerous emails; numerous telephone conferences with Liz Lynch; numerous telephone conferences with Greenebaum.
12/07/10	TJR	1.20	Correspondence with A. Owens regarding schedules/statements of financial affairs and effective date of same; correspondence with J. Rogers regarding scheduling of hearings on motions in involuntary chapter 11 case; respond to creditor inquiry regarding court/case number for involuntary chapter 11 case; review petitioning creditors' motion for appointment of trustee; review/finalize notice of appearance for filing in T. Gibson and East-West Trucking chapter 11 cases.
12/07/10	HTS	0.20	Prepare e-mail to Dan Donnellon regarding receiver motions filed in bankruptcy proceeding.
12/07/10	HTS	0.30	Review correspondence from Tommy Gibson's counsel regarding Cattlemen's yard sheet; prepare e-mail to client regarding same.
12/07/10	HTS	0.40	Obtain information related to Liz Lynch representative experience; prepare e-mail to Kim Lewis regarding same associated with bankruptcy proceedings.
12/07/10	HTS	0.30	Telephone conversation with Kent Britt regarding effect of bankruptcy proceedings upon pending litigation.
12/07/10	DM	1.40	Prepare Notice of Telephonic Hearing (1.1); file Notice of Telephonic Hearing (.1); distribute Notice of Telephonic Hearing to parties-in-interest (.2).
12/07/10	DM	4.40	Prepare revised order for cattle sales motion (2.7); participate in telephonic hearing on motions (.9); correspond with K. Lewis and E. Lynch regarding revised order (.4); research automatic stay in involuntary bankruptcies (.2); correspond with K. Lewis regarding automatic stay in involuntary bankruptcies (.1); correspond with E. Lynch regarding cattle sales (.1); correspond with parties-in-interest regarding call number for telephonic hearing (.1).

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12/07/10	JSR	2.80	Calls with court regarding motion for emergency hearing; calls with T. Robinson and K. Lewis regarding same; review various pleadings from other interested parties; attend telephonic hearing.
12/08/10	KML	0.40	Call with Randy LaTour regarding financing of receiver/bankruptcy estate.
12/08/10	TJR	0.90	Review of additional pleadings filed by petitioning creditors in involuntary chapter 11 case; review order granting motion to approve E. Lynch's custodian duties; correspondence with E. Lynch regarding final version of Superior's contract; correspondence with K. Lewis regarding Eastern Livestock Co., LLC corporation memberships; correspondence with J. Rogers regarding Superior's joinder to involuntary petition.
12/08/10	HTS	0.40	Telephone conversation with Liz Lynch regarding requesting additional information from T. Gibson's counsel regarding cattle located at Cattlemen's; prepare correspondence to T. Gibson's counsel regarding same.
12/08/10	HTS	0.30	Prepare e-mail to Alan Omori regarding exemplar Hamilton County Receiver report.
12/08/10	HTS	0.30	Telephone conversation with Wisconsin counsel regarding extension of time to respond to interpleader action; prepare e-mail to Wisconsin counsel regarding same.
12/08/10	HTS	0.20	E-mail exchange with Terry Malone regarding Kansas interpleader action.
12/08/10	DM	1.20	Discuss pro hac vice motion issue with J. Rogers (.2); uploaded order regarding cattle sales (.1); edit Auction Agreement (.5); discuss Auction Agreement with K. Lewis (.1); edit order regarding cattle sales (.3).
12/08/10	DM	0.30	Review pleadings and documents filed in case.
12/08/10	JSR	1.20	Calls with D. Merling regarding pro hac vice materials and relating pleading issues; review various orders and pleadings in the bankruptcy case; emails to K. Lewis and T. Robinson regarding same.
12/09/10	KML	3.30	Telephone conferences with Chip Bowles; telephone conferences with John Carr; telephone conferences with Ross Plourde; telephone conferences with Liz Lynch; numerous emails regarding customers' data.
12/09/10	TJR	0.20	Review orders on expedited hearing motions and J. Rogers' correspondence regarding same.
12/09/10	HTS	0.30	Telephone conversation with Liz Lynch regarding buy-sell contracts and other miscellaneous items.
12/09/10	HTS	0.80	Conference call with Liz Lynch, Kim Lewis, and Terry Malone to discuss current status and strategy for Receiver matters.
12/09/10	HTS	0.50	Review and analyze materials submitted to bankruptcy court.
12/09/10	DM	1.20	Review pleadings and documents filed in case, including Appointment of Trustee Motion.
12/09/10	DM	0.10	Correspond with K. Lewis, E. Lynch regarding Appointment of Trustee Motion.
12/09/10	BMJ	3.00	Draft entity chart for Gibson entities.
12/10/10	KML	2.90	Obtain operating agreements for Dave Dufour; emails regarding cattle

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			commingling; emails regarding involuntary joinders; telephone conferences with Chip Bowles; telephone conferences with Liz Lynch regarding cattle sales and identification.
12/10/10	TJR	0.40	Correspondence with E. Lynch regarding UCC issues with unmarked cattle; telephone conferences with J. Persiani, D. Merling regarding same; review memo and case law regarding UCC comingling issues with unbranded and untagged cattle.
12/10/10	RDP	1.00	Review and analysis of recent filings by another party seeking to intervene, and review status of the receivership and analyze plans for proceeding; review needs for additional accounting information from related entities.
12/10/10	DM	6.00	Prepare Motion to Operate in Pre-Appointment period (1.3); prepare Motion for Expedited Hearing and Notice on Motion to Operate (1.1); research comingling of goods under UCC (1.8); discuss comingling of goods with K. Lewis, T. Robinson and J. Persiani (.2); prepare pro hac vice motions (1.2); file pro hac vice motion and order (.2); discuss notice of appearance and pro hac issues with J. Rogers (.1); correspond with T. Robinson regarding pro hac motions (.1).
12/10/10	DM	0.40	Prepare Notice of Appearance for J. Rogers (.3); file J. Rogers' Notice of Appearance (.1).
12/10/10	JBP	0.60	Research UCC issues regarding comingling of assets; conference call with T. Robinson regarding same.
12/10/10	BMJ	0.20	Revise entity chart.
12/12/10	DM	1.40	Prepare Motion to Operate in Pre-Appointment period (1.2); correspond with K. Lewis regarding same (.2).
12/13/10	KML	4.00	Travel to and from Louisville for hearing.
12/13/10	KML	8.00	Meeting at Company with Liz Lynch regarding numerous issues related to sale of cattle, contracts, preparing proffer, accounts receivable, inventory identification and court hearing.
12/13/10	TJR	0.20	Finalize pro hac vice application for Eastern's involuntary case.
12/13/10	HTS	0.30	Compile information regarding aggregate amount of interpleader cases.
12/13/10	HTS	0.50	Review and analyze interpleader actions to assess extent of interest in interpleaded funds by Eastern affiliates; prepare e-mail to Kim Lewis regarding same
12/13/10	DM	3.00	Prepare Motion and proposed Order to Operate (2.5); file Motion to Operate (.3); discuss comingling of livestock with T. Robinson (.1); discuss case issue with T. Robinson (.1).
12/13/10	DM	0.90	Correspond with clerk regarding filing and notice of motions (.5); file and serve Notice of Hearing (.4).
12/13/10	DM	2.20	Prepare Motion for Expedited Hearing on Motion to Operate (.3); file Motion for Expedited Hearing on Motion to Operate (.1); prepare Certificate of Service and serve Order Granting Motion for Expedited Hearing (.2); telephonically participate in hearing regarding Motion to Operate and for Appointment of Trustee (1.2); discuss Motion to Operate with K. Lewis (.4).
12/13/10	DM	1.10	Prepare and upload proposed Order (.2); research comingling of livestock issue (.9).

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12/13/10	JBP	0.80	Review Motion and Order to Allow Trustee to Operate Business; meeting with D. Merling regarding same.
12/13/10	JSR	2.90	Attend court hearing on emergency motions.
12/14/10	KML	0.60	Numerous telephone conferences with Liz Lynch.
12/14/10	KML	1.30	Telephone conferences with attorney for Mitch Worrell regarding sale of cattle; emails regarding same.
12/14/10	TJR	0.30	Correspondence with E. Lynch regarding O Cattle issues and telephone conferences with L. Tate regarding same.
12/14/10	HTS	0.30	Communications with Liz Lynch and Claire Pierce regarding interpleader actions.
12/14/10	DM	0.30	Discuss proposed order with K. Lewis (.2); discuss proposed order with clerk (.1).
12/14/10	PDB	3.50	Review docket and various pleadings for general background (1.3); research Receiver and Trustee issues (1.8); draft Affidavit of Disinterestedness for proposed trustee (.4).
12/15/10	KML	1.10	Review budget; emails regarding custodian issues.
12/15/10	TJR	0.10	Telephone conference with O Cattle counsel regarding cattle title issues.
12/15/10	DM	2.50	Research receiver and trustee issues.
12/15/10	JBP	0.20	Attend to issues regarding UCC and lien priority.
12/16/10	KML	1.90	Conference call with Lenders and Custodian; emails regarding custodian issues; emails regarding interpleader actions; emails regarding relief from stay actions and responses.
12/16/10	TJR	0.50	Correspondence with A. O'Mori regarding operating agreements of affiliates; correspondence with C. Vance regarding handling of creditor inquiries, claims, etc. pending appointment of trustee; correspondence with T. Schisler regarding Colorado interpleader action.
12/16/10	HTS	0.30	Telephone conference with Liz Lynch and Claire Pierce regarding strategy for dealing with affiliate and related entities associated with fraudulent conveyances.
12/16/10	HTS	0.30	Telephone conversation w/ Jessica Yeats, counsel for plaintiff in Colorado interpleader action, regarding their request to release approximately \$5,000 from interpleader amount.
12/16/10	HTS	0.40	Review and analyze plaintiff's first amended complaint in interpleader action; prepare e-mail to client regarding same.
12/16/10	HTS	1.40	Review and analyze motions for relief from stay; begin preparation of responses to same.
12/16/10	HTS	0.50	Update amount associated with various interpleader actions; prepare e-mail to client regarding same.
12/16/10	JBP	3.30	Review CLICRWEIGHT Operating Agreement; review Cattlemen's Feedlot L.P. Agreement; review Walters Sell Agreement; review email from A. Omorire regarding same; review various bankruptcy issues regarding same; meeting with K. Lewis regarding same.
12/17/10	KML	2.60	Conference calls with Chip Bowles regarding cattle sales and accounts receivable issues; telephone conferences with Liz Lynch regarding escrow accounts and cattle sales and collection of receivables; emails regarding Cattlemen's cattle.

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12/17/10	TJR	0.40	Review lift stay motion (interpleader) and telephone conferences with P. Burns regarding removal of same to Bankruptcy Court; review of reclamation demands (SOLM, Crumpler Bros. Farms).
12/17/10	HTS	2.30	Legal research regarding automatic stay issues in order to prepare response to motions for relief from automatic stay.
12/17/10	HTS	0.70	Prepare notice of automatic stay to be filed in each interpleader action.
12/17/10	HTS	0.30	Attorney conference with Pat Burns regarding strategy for handling interpleader cases in context of bankruptcy proceeding.
12/17/10	JBP	0.30	Attend to issues regarding partnerships in bankruptcy.
12/17/10	PDB	3.20	Research removal, venue and relevance of district court (2.5); review Motion for Automatic Stay Relief (.7).
12/17/10	EAR	0.40	Correspondence with K. Lewis regarding Big Indian Farms; office conference with B. James regarding same.
12/18/10	PDB	5.00	Research Automatic Stay issues in regard to Interpleader Action (3.5); draft response to Motion for Relief from Stay (1.5).
12/20/10	KML	1.70	Emails with Deb Caruso regarding Eastern Cattle Co.; telephone conferences regarding same; telephone conferences regarding East-West Trucking; review memo regarding same.
12/20/10	TJR	0.80	Review/comment upon draft receiver's report (.2); review notice of partial dismissal (receivership case) (.2); correspondence with K. Lewis regarding Eastern Cattle Co. organizational documents (.2); review/revise draft of Notice of Automatic Stay for filing in interpleader cases (.2).
12/20/10	HTS	0.50	Review and revise Receiver's report; prepare notice of filing same.
12/20/10	HTS	0.30	Prepare notice of automatic stay to be filed for each interpleader action.
12/20/10	PDB	3.60	Draft Motion and Order and Agreed Order regarding use of funds during pre-appointment period and follow-up (2.6); conference call regarding East-West Trucking and open issues (.7); attend to relief from stay issues (.3).
12/20/10	EAR	0.30	Correspondence with K. Lewis and B. James regarding UCC search of Eastern Cattle Co. and East-West Trucking.
12/20/10	BMJ	0.50	Order Indiana lien search on East-West Trucking Co., LLC.
12/21/10	KML	3.90	Conference call with Court regarding East-West Trucking; telephone conference with Liz Lynch; telephone conference with Trustee for East-West Trucking; conference call with John Lovell and Deb Caruso regarding cattle; numerous emails regarding same.
12/21/10	TJR	0.40	Correspondence with A. Omori regarding draft correspondence to Eastern's outside counsel for preparation of the statement of financial affairs; review/revise same; review of yard sheets from various feedlots.
12/21/10	HTS	0.40	Attorney conference with Kim Lewis regarding removal issues; brief legal research regarding same.
12/21/10	PDB	5.90	Draft pro hac vice motions in East-West Trucking and Gibson bankruptcies and file same (3.0); review docket (.4); follow-up issues on motion for relief from stay (1.3); research interpleader issues (1.2).
12/22/10	KML	2.60	Telephone conferences with Chuck Wharton, Liz Lynch and Deb Caruso regarding sale of cattle; emails regarding same.

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12/22/10	TJR	0.30	Review and circulate Fifth Third pleadings filed in Friona interpleader action.
12/22/10	HTS	0.40	Telephone conversation with Texas local counsel regarding stay of interpleader action; review and revise Texas pleadings.
12/22/10	HTS	0.20	Attorney conference with Kim Lewis regarding removal options.
12/22/10	HTS	0.40	Telephone conversation with Terry Malone regarding status update.
12/22/10	HTS	0.30	Finalize pleadings regarding stay of Colorado interpleader; prepare e-mail to Colorado local counsel regarding same.
12/22/10	PDB	2.40	Review docket for updates (.3); prepare and organize first day issues in advance of appointment of trustee (1.7); review order regarding use of funds for week (.4).
12/23/10	HTS	0.70	Participate in conference call with Kim Lewis and Liz Lynch regarding Eastern-Trucking evidentiary hearing.
12/23/10	HTS	0.30	E-mail exchange with Texas local counsel regarding filing of notice of stay.
12/23/10	HTS	0.20	Prepare e-mail to Liz Lynch regarding receiver report.
12/27/10	BMJ	0.10	Review East-West Trucking lien search results.
12/28/10	LG	0.40	Telephone conference with Court regarding changes to amended order allowing receiver to operate the business (.1); make changes and upload revised Order to Court (.3).

Total Hours 151.20